matters relating to account procedure raised in the Comptroller's un-official note read above, the same procedure as is followed in the case of apportionment of mileage cess may be adopted in respect of service tax also, as the rules for apportionment of both are almost the same.

J. APPAJI GOWDA,
Secretary to Government,
General Department.

ANNEXURE.

Rules for the apportionment of Mileage Cess and Service Tax between the Government and the Local Bodies under sub-section (4) of Section 32 of the Road Traffic and Taxes Act.

* * * *

II. Service tax on buses plying solely within the limits of a Municipality.

8. Subject to such additions as may be made by Government from time to time, the service tax shall be apportioned between the Government and the Municipalities of Bangalore and Mysore Cities.

9. From the gross amount of service tax collected in respect of motor bus services let or plied for hire solely within the limits of a Municipality, the following deductions shall be made, that is to say:—

(i) A deduction at such rates as may be fixed by Government, from time to time, to cover collection and other incidental charges. This rate is tentatively fixed at 15 per cent.

(ii) From the balance after deducting the amount specified in (i) above, a sum determined by Government as representing the Municipal vehicles tax, leviable in respect of motor buses which were in use in the half-year ending with 31st December 1935, at rates then in force for such vehicles in such Municipality.

10. The balance of the service tax after making deductions specified in Rule 9, shall be apportioned between the Municipality and Government in the proportion which the mileage of roads used by buses maintained by the Municipal Funds bears to the mileage of such roads in the limits of the Municipality maintained by Government or for which contribution is paid by Government. The amount thus payable shall be determined by Government in each case.

11. The District Magistrates, will, as in the case of mileage cess, apportion the service tax collections between the Government and the Municipalities concerned and arrange to furnish to the Comptroller and the Secretary, Traffic Board, a monthly statement showing the total amount of tax collected with dates of credit into the Treasury and the apportionment thereof. The Comptroller will, after verifying the collections with the Treasury credits and deducting the collection and other charges specified in Rule 9, adjust the amount quarterly, due intimation thereof being sent to the Secretary, Traffic Board, the District Magistrate and the Municipality concerned.

RAILWAY SECRETARIAT.

Nominates the Members to serve on the Mysore State Railway Local Advisory Committee for a period of two years from 1st July 1939.

READ—

Government Order No. R. S. 894-931—Ry. F. 224 G. 37-38, dated 27th October 1937, approving of the reconstitution of the Railway Advisory Committee for Mysore Railways for a period of two years from 1st July 1937.

2. Letter No. 682, dated 19th April 1939, from the General Manager, Mysore State Railway, stating that the term of office of the Members of the Mysore State Railway Local Advisory Committee nominated in the above order expires on 30th June 1939, and requesting orders for reconstituting the Committee.

ORDER No. R. S. 2405-45—RY. F. 224 G. 38-39, DATED BANGALORE, THE 1ST MAY 1939.

The Government of His Highness the Maharaja are pleased to nominate the following Members to serve on the Mysore State Railway Local Advisory Committee for a period of two years from 1st July 1939, on the expiry of the term of the present Members :—

1. The Traffic Manager, Mysore State Railway.
2. ,, President, District Board, Bangalore.
3. ,, Do do Mysore.
4. ,, Do do Kolar.
5. ,, Do do Hassan.
6. ,, Do do Shimoga.
7. ,, Do do Chitaldrug.
8. ,, Do do Tumkur.
9. ,, Do do Kadur.
10. One Representative of the Mysore Chamber of Commerce, Bangalore.
11. Mrs. W. H. Theobald, K.I.H. Hon. Superintendent, Vocational Institute for Women, Mysore.

2. The General Manager, Mysore State Railway, will be the *ex-officio* Chairman of the Committee and his Personal Assistant the Secretary to the Committee.

B. T. KESAVIENGAR,
Secretary for Railways,
Government of Mysore.

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